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2. TRUSTS—Conveyance to one, payment of consideration by another—Case at bar. Whenever an estate is purchased in the name of one person and the consideration is paid by another, a trust is created by operation of law in favor of the person furnishing the purchase money; and, when the relation of trustee and cestui que trust is once established no subsequent dealing with the trust property, by the trustee, can alter the relation of the parties or relieve the property of its trust character. The case at bar falls within these principles and the appellant must be treated as a trustee for the benefit of the appellee to the value of one-half of the proceeds of the land in controversy.

## MAX MEADOWS LAND & IMPROVEMENT Co. v. BRIDGES AND OTHERS.—Decided at Staunton, September 16, 1897.—Buchanan, J:

1. CHANCERY PRACTICE—Exchange of lands—Deficiency—Measure of damages where specific performance is impracticable. Upon a bill filed to recover compensation for a deficiency in an exchange of lands, and for general relief, before decreeing compensation in money the court should ascertain, through one of its commissioners, whether specific performance is practicable, and if so, to decree it with compensation for the use of the land from the time it ought to have been conveyed. If not practicable, a decree should be rendered for the value of the land at the time of the exchange. It is immaterial whether the lands have subsequently appreciated or depreciated.

## THE COMMONWEALTH V. ASHLIN'S ADM'R & OTHERS.—Decided at Staunton, September 16, 1897.—Keith, P:

1. Taxes on Real Estate of Decedent—Lien paramount to claim of creditors—Real assets. The lien of the Commonwealth on land for taxes assessed thereon after the death of the owner is superior and paramount to the right of creditors of the decedent to subject the land to the payment of their debts. Where this lien has been perfected by a sale of the land for delinquent taxes and a purchase thereof by the Commonwealth, she stands as a purchaser for value. If she offers to relinquish her title only upon payment of the taxes justly due, creditors of the decedent cannot complain. While the real estate of a decedent is assets for the payment of his debts, that fact alone does not give a lien on the real estate for the payment of such debts.

## GROSH V. IVANHOE LAND & IMPROVEMEN Co. & ANOTHER.—Decided at Staunton, September 16, 1897.—Cardwell, J.:

1. Rescission—Misrepresentations—Knowledge of party making—Facts and opinions. A false representation of a material fact constituting an inducement to the contract, on which the party to whom it was made had a right to rely, is ground for the rescission of the contract, although the party making the representation was ignorant whether it was true or false. It is immaterial whether the misrepresentation was made innocently, or knowing it to be false, if the party to whom it was made believed it to be true and was misled by it in making the contract. But the misrepresentation must be of an existing fact, and not the mere expression of an opinion.